

Hearing Date: November 10, 2010
Hearing Time: 10:00 a.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS, INC., <i>et al.</i> ,	08-13555 (JMP)
Debtors.	(Jointly Administered)

**BOUEF LIMITED'S RESPONSE TO DEBTORS' FORTY-NINTH OMNIBUS
OBJECTION TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**
(Claim No. 2061)

Bouef Limited ("Bouef") by and through undersigned counsel hereby files its Response to Debtors' Forty-Ninth Omnibus Objection to Claims (the "Objection to Claim") and in support thereof states as follows:

1. On or about January 27, 2009, Bouef filed a General Unsecured Proof of Claim (the "Claim") in the amount of \$174,847.70 that was assigned claim no. 2061.
2. On September 24, 2010, Debtors filed their Forty-Ninth Omnibus Objection to Claims which objects to Bouef's Claim.
3. Debtors object to Bouef's Claim on the basis that it is duplicative and part of Indenture Trustee Claims. However, nothing contained in the Indenture Trustee Claims

identified by the Debtors indicates that such claims are duplicative of Bouef's Claim or relate in anyway to Bouef's Claim. Absent further information reflecting the duplicitous nature of the claims the Debtors' objection should be denied.

WHEREFORE, Bouef Limited respectfully requests that the Court enter an Order overruling the Debtors' Objections and allowing Bouef Limited's claim number 2061 in full and any other further relief the Court deems just and proper.

Dated: October 27, 2010

HALPERIN BATTAGLIA RAICHT, LLP
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-and-

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